

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

MARC S. KIRSCHNER,
as Trustee of the Refco Private Actions Trust,

Plaintiff,

y.

PHILLIP R. BENNETT, SANTO C. MAGGIO,
ROBERT C. TROSTEN, MAYER, BROWN,
ROWE & MAW LLP, GRANT THORNTON LLP,
and ERNST & YOUNG US LLP,

Defendants.


Case No.

**RULE 7.1 DISCLOSURE
STATEMENT OF DEFENDANT
GRANT THORNTON LLP**

Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Grant Thornton LLP certifies that Grant Thornton LLP is an Illinois limited liability partnership which does not have a parent company, and further certifies that there is no authorized or outstanding stock in Grant Thornton LLP.

Dated: New York, New York
September 17, 2007

Respectfully submitted,
WINSTON & STRAWN LLP


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